CITY OF ESTEVAN

SASKATCHEWAN

FINANCIAL STATEMENT

FOR THE YEAR ENDED

DECEMBER 31st, 1985

CHARTERED ACCOUNTANTS
MATCHETT, POTTS & CO.

CITY OF ESTEVAN

CITY COUNCIL

1985

MAYOR

GERALD ROSS (JANUARY 1 - OCTOBER 27)

A.B. COLLINS (OCTOBER 28 - DECEMBER 31)

ALDERMEN

J. DEADLOCK

J. EMPEY

G. GELMICH

L. WARD (JANUARY 1 - OCTOBER 27)

G. WAHLMEIER (OCTOBER 27 - DECEMBER 31)

A.B. COLLINS (JANUARY 1 - OCTOBER 27)

M. SYMONS (OCTOBER 27 - DECEMBER 31)

B. METZ (JANUARY 1 - OCTOBER 27)

E. DAHL (OCTOBER 28 - DECEMBER 31)

ADMINISTRATIVE STAFF

ADMINISTRATOR
M. HOSTE

CITY TREASURER
R. SLUGOSKI

CITY ENGINEER
B. BERRY

RECREATION DIRECTOR
M. HALL

POLICE CHIEF
R. WORSNOP

FIRE CHIEF
J. BOURQUIN

CITY SOLICITOR

L. CUNDALL

CITY AUDITORS

MATCHETT, POTTS & CO.

CITY OF ESTEVAN

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CHARTERED ACCOUNTANTS
MATCHETT, POTTS & CO.
1130 - 3RD STREET, ESTEVAN, SASK. S4A 0R7 • TELEPHONE 634-2603

AUDITORS' REPORT

His Worship the Mayor and Aldermen,
City of Estevan,
Estevan, Saskatchewan.

We have examined the Balance Sheets of the City of Estevan as at December 31, 1985, and the Statements of Revenue Fund Surplus, General Revenue and Expenditure, Equity in Captital Fund Assets, Capital Trust Fund Balance, and Trust Fund Balance for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the City as at December 31, 1985, and the results of its operations for the year then ended, in accordance with the accounting practices currently prescribed by the Department of Municipal Affairs.

The additional information as listed in the supporting schedules has been taken from the books and records of the City but has not been independently checked by us other than in the course of our examination of the financial statements to the extent necessary to allow us to render an opinion thereon.

Matchett, Potts & Co.,
CHARTERED ACCOUNTANTS

March 5, 1986.

CITY OF ESTEVAN

CAPITAL AND LOAN FUND BALANCE SHEET

DECEMBER 31, 1985

	1985	1984
ASSETS		
Land, building and other properties	$ 11,601,408	$ 10,625,887
Public utilities		
Water and sewer system	4,933,722	4,136,902
Capital works in process		
Debentures to be issued	261,200	300,483
Due from schools and hospital		
Unmatured debenture debt		
Comprehensive School	238,000	306,000
	$ 17,034,330	$ 15,369,272
LIABILITIES		
Unmatured debenture debt	$ 1,442,854	$ 1,792,131
Due to other funds		
Revenue for capital works	261,200	300,483
Capital trust - future instalments	104,630	170,540
Investment in capial assets	15,225,646	13,106,118
	$ 17,034,330	$ 15,369,272

CITY OF ESTEVAN
CAPITAL TRUST BALANCE SHEET
DECEMBER 31, 1985

	1985	1984
ASSETS		
City of Estevan debentures	$ 30,000	$ 77,316
Due from revenue	865,370	752,144
Asset purchase advance - future instalments	104,630	170,540
	$ 1,000,000	$ 1,000,000
LIABILITIES		
Capital trust fund reserve	$ 1,000,000	$ 1,000,000

PERPETUAL CARE BALANCE SHEET
DECEMBER 31, 1985

	1985	1984
ASSETS		
Bank	$ 5,332	$ 825
Investment - savings certificates	70,000	59,000
Due from revenue	1,056	528
	$ 76,388	$ 60,353
LIABILITIES		
Perpetual care fund reserve	$ 76,388	$ 60,353

CITY OF ESTEVAN

INVESTMENTS IN CAPITAL ASSETS

DECEMBER 31, 1985

	1985	1984
Balance, beginning of the year	$ 13,106,118	$ 12,016,918
Add		
Debenture debt matured	281,277	265,756
Assets from revenue and grants	1,824,436	793,715
Repayment of capital trust instalments	65,910	74,765
	15,277,741	13,151,154
Less		
Disposal of capital assets	52,095	45,036
Balance, end of the year	$ 15,225,646	$ 13,106,118

CITY OF ESTEVAN

REVENUE FUND BALANCE SHEET

DECEMBER 31, 1985

	1985		1984	
ASSETS				
Cash		$1,841,275		$1,628,728
Receivables				
General	$ 106,976		$ 122,741	
Government	186,191		335,479	
Utilities	95,722		76,952	
	388,889		535,172	
Less provision for doubtful accounts	2,818	386,071	4,194	530,978
Taxes receivable				
Municipal	150,299		131,890	
Public school	97,401		89,242	
Separate school	59,188		45,384	
Collegiate	1,618		1,865	
	308,506		268,381	
Less provision for doubtful accounts	53,946	254,560	43,633	224,748
Due from other authorities				
South East Saskatchewan Road Ambulance		46,237		53,943
Saskatchewan Government Insurance		-		3,000
Business Improvement District		10,000		20,000
Due from other funds				
Capital				
Capital works		261,200		300,483
Inventories - city stores		331,228		340,056
Deferred expenditures		38,125		73,526
Tax title property, at cost	90,695		106,415	
Less provision for doubtful accounts	90,581	114	100,691	5,724
		$3,168,810		$3,181,186

APPROVED ON BEHALF OF THE CITY

MAYOR

CITY TREASURER

CITY OF ESTEVAN

REVENUE FUND BALANCE SHEET

DECEMBER 31, 1985

	1985		1984	
LIABILITIES				
Accounts payable - general		$ 96,722		$ 220,403
Debentures matured				
Principal	$ 4,889		$ 5,744	
Interest	2,176	7,065	2,523	8,267
Due to school authorities				
Public school				
Uncollected taxes	97,401		89,242	
Tax enforcement	22,230	119,631	25,671	114,913
Collegiate school				
Uncollected taxes	1,618		1,865	
Tax enforcement	5,999	7,617	6,869	8,734
Separate school				
Uncollected taxes	59,188		45,384	
Tax enforcement	951	60,139	972	46,356
Due to other funds				
Perpetual care	1,056		528	
Capital trust fund	865,370	866,426	752,144	752,672
City lot deposits		35,771		-
Water consumer deposits		106,025		86,276
Prepaid frontage		2,451		3,390
Overpaid taxes		795		248
Prepaid taxes		10,741		9,582
Reserves				
Land development for resale (net)		208,775		71,470
Machinery replacement fund		315,269		237,047
Debenture administration costs		9,011		9,011
Film projector		4,866		3,294
Utilities		292,892		414,065
Fire department		9,401		7,703
Paving		149,569		149,569
Legal		2,793		10,167
Recreation and cultural		177,202		180,553
Kensington Avenue project		59,000		260,000
Other		199,415		168,706
Surplus		427,234		418,760
		$3,168,810		$3,181,186

CITY OF ESTEVAN
REVENUE FUND SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
Balance, beginning of the year	$ 418,760	$ 415,632
Add		
Previous years income	110	282
Surplus for the year	8,364	2,846
Balance, end of the year	$ 427,234	$ 418,760

STATEMENT OF MACHINERY REPLACEMENT RESERVE
FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
Balance, beginning of the year	$ 237,047	$ 155,526
Add		
Appropriation from various works	146,828	131,992
	383,875	287,518
Less		
Machinery purchased during the year	68,606	50,471
Balance, end of the year	$ 315,269	$ 237,047

CITY OF ESTEVAN

SUMMARY OF REVENUE AND EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
Revenue		
Taxation	$ 2,973,912	$ 2,762,000
Grants in lieu	377,377	358,319
Services to other governments	6,361	6,261
General government and sale of services	185,635	189,047
Other revenue from other sources	766,346	716,672
Transfers from other governments	1,245,230	1,204,345
Other	455,230	50,471
Utilities	1,665,798	968,415
	7,675,889	6,255,530
Expenditures		
General government	435,948	409,161
Protective services	1,091,820	1,024,327
Transportation services	925,571	878,246
Environmental health	314,554	290,236
Public health and social services	50,598	38,891
Environmental development	41,143	30,743
Recreation and cultural services	808,440	737,103
Fiscal services	778,272	688,106
Transfers to reserves and allowances	160,500	269,008
Capital expenditures	1,398,925	918,448
Utilities	1,661,754	968,415
	7,667,525	6,252,684
Surplus for the year	$ 8,364	$ 2,846

CITY OF ESTEVAN

DETAILS OF CAPITAL ASSETS

DECEMBER 31, 1985

	1985		1984	
Land				
General government	$ 1,350		$ 1,350	
Other	16,667		16,667	
Protective services	1,126		1,126	
Transportation services	1,135		1,135	
Environmental health	655		655	
Recreation and community services	3,061		3,061	
Sanitary landfill	24,200	$ 48,194	24,200	$ 48,194
Buildings				
General government	297,252		297,252	
Protective services	154,253		147,079	
Transportation services	191,876		166,075	
Environmental health	1,500		1,500	
Recreation and community services	1,516,112	2,160,993	1,451,547	2,063,453
Engineering structures				
Walks and curbs	1,263,420		1,263,419	
Streets	5,216,630		4,728,000	
Storm sewers	565,471		565,471	
Parking lots	17,214		17,214	
Parks, boulevards, etc.	129,609	7,192,344	51,265	6,625,369
Machinery and equipment				
General government	232,676		104,645	
Protective services	421,388		363,384	
Transportation services	867,501		792,200	
Environmental health	17,637		17,637	
Environmental development services	421,669		407,805	
Recreation and community services	239,006	2,199,877	203,200	1,888,871
Total general		11,601,408		10,625,887
Total utility		4,933,722		4,136,902
		$16,535,130		$14,762,789

CITY OF ESTEVAN

PARTICULARS OF DEBENTURE DEBT

DECEMBER 31, 1985

Issued	Years Term	%	
1967	20	6 3/4	Paving, curbs and walks
1967	20	7 ½	Water, storm sewers, walks and paving
1967	20	5 ¼	Storm sewers
1968	20	7 3/4	Comprehensive school
1968	20	5 ¼	Storm sewers
1969	20	8 ½	Various projects
1968	20	7 3/4	Various projects
1971	15	8	Walks, curbs and paving
1977	10	9.115	Various utility projects
1977	10	9	Curbs and paving
1978	15	Various	Walks, curbs and paving
1979	10	10 ½	
1980	10	13 3/4	Pavement, sidewalk and curbs
1982	10	14.	Pavement, sidewalks and curbs

CITY OF ESTEVAN

PARTICULARS OF DEBENTURE DEBT

DECEMBER 31, 1985

Original Amount	Matured	Unmatured Municipal Taxes	Principal Borne By Frontage Taxes	School Taxes
$ 206,000	$ 196,000	$ 2,950	$ 7,050	
259,000	239,000	5,310	14,690	
28,950	24,554	2,719	1,677	
922,000	684,000	-	-	238,000
39,975	31,096	1,016	7,863	
265,000	178,000	40,942	46,058	
457,000	392,000	22,965	42,035	
75,000	73,000	909	1,091	
111,169	80,590	30,579	-	
183,000	153,000	2,895	27,105	
697,000	403,000	177,547	116,453	
392,000	188,000	94,676	109,324	
412,000	149,000	142,204	120,796	
225,684	39,684	-	186,000	
$ 4,273,778	$ 2,830,924	$ 524,712	$ 680,142	$ 238,000

CITY OF ESTEVAN

STATEMENT OF REVENUE AND EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
REVENUE		
Taxation		
Municipal	$ 2,355,639	$ 2,186,782
Other services		
Frontage	232,009	233,588
Trailer fees	45,415	36,804
Power surcharge	340,849	304,826
Total to summary	$ 2,973,912	$ 2,762,000
Grants in lieu		
Federal	$ 12,098	$ 11,753
Provincial	70,027	68,033
Saskatchewan Power	295,252	278,533
Total to summary	$ 377,377	$ 358,319
Services to other governments		
Sanitary land fill	$ 6,361	$ 6,261
Total to summary	$ 6,361	$ 6,261
General government and sale of services		
Tax certificates	$ 8,995	$ 1,840
Tax enforcement costs	58	158
Fire department	1,820	9,013
Airport rentals	19,268	25,412
Custom work	2,699	7,594
Cemetery fees	7,769	4,842
	40,609	48,859
Recreational and cultural services		
Programs	681	1,009
Swimming pool	33,301	33,686
Auditorium	94,023	89,673
Lignite Centre	12,643	8,752
Curling Rink	4,378	7,068
	145,026	140,188
Total to summary	$ 185,635	$ 189,047

CITY OF ESTEVAN

STATEMENT OF REVENUE AND EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
REVENUE		
Other revenue from own services		
Licences		
Licences and permits	$ 15,349	$ 12,049
Business licences	50,137	50,237
Licence tags	2,391	2,725
	67,877	65,011
Fines		
Police court fines	98,476	113,779
Parking violations	7,430	7,390
Dog fines	762	1,142
	106,668	122,311
Rentals		
Property	17,971	17,486
Equipment	197,845	172,358
	215,816	189,844
Interest	227,215	197,805
Net penalties on tax arrears	40,372	35,005
Miscellaneous		
Commissions	644	657
Debenture charges recovered	91,715	92,675
R.R.A.P. applications	2,710	6,175
Other	13,329	7,189
	108,398	106,696
Total to summary	$ 766,346	$ 716,672
Transfers from other governments		
Unconditional		
Provincial	$ 803,327	$ 803,327
Conditional		
Federal	-	400
Provincial agencies	340,223	361,136
Provincial recreation	83,353	30,208
E.M.O. grant	9,053	-
Inter-municipal recreation program	9,274	9,274
	441,903	401,018
Total to summary	$1,245,230	$1,204,345
Other		
Internal equipment charges	$ 68,606	$ 50,471
Revenue other	386,624	-
Total to summary	$ 455,230	$ 50,471

CITY OF ESTEVAN

STATEMENT OF REVENUE AND EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
EXPENDITURES		
General government		
Legislative		
Mayor's indemnity	$ 10,974	$ 10,087
Aldermanic indemnity	26,294	23,705
Office and council chambers	6,487	5,636
Council expenses	18,603	18,110
Association memberships	3,945	3,728
	66,303	61,266
Administration		
City clerk and personnel	68,741	66,711
Legal services	10,000	15,000
City treasurer and personnel	133,827	126,191
Auditors' fees	6,325	6,500
Insurance and bonding	5,767	6,575
Employee benefits	23,718	23,329
Accounting expenses	13,941	7,952
	262,319	252,258
Assessment and taxation		
Tax and assessment supplies	1,728	2,052
Tax enforcement costs	116	126
Frontage tax on city property	10,297	10,190
Tax cancellations	12,370	14,122
	24,511	26,490
Common services city hall		
Janitorial contract	12,300	12,300
Janitorial supplies	425	545
Utilities	14,163	13,882
Building repairs and maintenance	5,140	5,524
Insurance	2,923	5,227
Postage	4,884	4,489
Stationery	8,714	8,679
Other office expense	12,137	9,524
Property maintenance	1,816	2,106
	62,502	62,276
Other services		
Elections	8,301	47
Advertising	1,691	1,424
Non-charitable grants	9,584	4,675
Licences	737	725
	20,313	6,871
Total to summary	$ 435,948	$ 409,161

CITY OF ESTEVAN

STATEMENT OF REVENUE AND EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
EXPENDITURES		
Protective services		
Fire protection administration		
Fire chief and assistant's salary	$ 65,906	$ 63,027
Uniform and clothing	1,742	1,152
Employee benefits	8,031	7,711
Office expense	2,065	1,330
Insurance	2,701	3,079
Memberships, conventions, publications	1,923	1,829
	82,368	78,128
Fire fighting force		
Medicals and training	1,846	2,676
Fire alarm system	1,850	1,382
Radio and communications	728	804
Hydrant rental	18,800	18,000
Fire brigade wages	18,238	27,953
	41,462	50,815
Fire station and building		
Maintenance	3,402	2,818
Utilities	5,052	4,625
Caretaking and supplies	2,382	2,268
	10,836	9,711
Fire fighting equipment		
Vehicle operation	3,301	3,276
Vehicle maintenance	3,808	5,070
Hose replacement and supplies	1,774	1,824
Small tools and equipment	143	325
Uniforms and clothing	1,102	993
	10,128	11,488
Emergency measures		
E.M.O. costs	2,212	2,652
Law enforcement		
Witness fees and court house costs	1,084	932

CITY OF ESTEVAN

STATEMENT OF REVENUE AND EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
EXPENDITURES		
Protective services (continued)		
Police protection		
Administration salaries	$ 132,157	$ 114,853
Protective salaries	566,934	516,416
Car allowance and conventions	2,530	2,255
Pension and employee benefits	80,205	72,970
Clothing and dry cleaning	11,824	10,510
Postage	1,857	1,849
Stationery	2,210	5,687
Other office expense	7,827	7,930
Identification	2,348	954
Building maintenance	14,413	18,809
Vehicle operations	14,874	19,197
Vehicle repairs	12,009	6,779
Insurance	1,347	2,315
Instruction and training	2,795	2,159
Prisoners meals	1,648	866
Equipment repairs	2,300	3,859
Utilities	8,288	6,362
Supplies and equipment	1,493	1,246
Board members and remuneration	2,251	1,310
Sundry	485	756
Service dog	1,446	-
Parking control enforcement	17,106	16,513
	888,347	813,595
Other protective services		
Building inspector salary	30,413	29,452
Building inspector expenses	2,519	1,946
Safety equipment	3,097	8,147
R.R.A.P.	-	46
	36,029	39,591
Animal and pest control		
Dog pound and catcher	10,000	5,093
Rat control	390	630
Mosquito control	8,964	11,692
	19,354	17,415
Total to summary	$1,091,820	$1,024,327

CITY OF ESTEVAN

STATEMENT OF REVENUE AND EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
EXPENDITURES		
Transportation services		
Common services		
Engineering salary	$ 110,738	$ 97,390
Stationery supplies	1,597	1,201
Office expense	14,263	11,853
Employee benefits	19,432	17,136
Training and conventions	1,762	1,486
Work surveys and new projects	5,372	927
Library	1,330	1,106
Equipment operation	151,053	153,610
Sickness, holidays and fringe benefits	102,830	93,937
	408,377	378,646
Credit		
Wage surcharge	(103,045)	(98,151)
Engineering services		
Survey equipment	293	252
Drafting supplies and blueprint	361	617
	654	869
City yard		
Shop repairs	10,018	10,414
Storage building repairs	842	1,485
Utilities and insurance	19,899	18,176
Shop mileage	4,690	4,409
Yard repairs	2,234	4,401
Shop equipment and supplies	5,032	5,426
Storekeeping - salary	15,869	14,625
Storekeeping	824	465
Small tools replacement	901	1,193
Carpentry shop	1,270	1,054
	61,579	61,648
Street lighting		
Power	138,201	123,706
Traffic controls		
Traffic light -maintenance	14,657	13,191
-operating	12,347	14,060
Traffic and street sign -maintenance	2,421	8,242
-repairs	17,856	12,916
Pavement marking	22,274	17,652
	69,555	66,061

CITY OF ESTEVAN

STATEMENT OF REVENUE AND EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

EXPENDITURES	1985	1984
Transportation services (continued)		
Roads		
Engineering mileage	$ 9,832	$ 9,718
Street grading	31,125	18,517
Roadway repairs	10,398	10,390
Lane grading	12,745	7,625
Lane gravelling	7,003	7,573
Street gravelling	21,523	13,005
Walkway maintenance	1,451	539
Culverts and drainage ditch	8,294	539
Pavement crackfilling	28,464	29,817
Pavement maintenance	69,058	88,673
Snow and ice removal	6,547	15,037
Street sanding	32,619	28,469
Snow clearing	34,499	41,373
Sidewalk maintenance	3,634	8,462
Storm sewer and manhole maintenance	10,748	10,012
Drainage facilities thawing	4,847	3,676
Catch basin maintenance	17,632	9,844
Outfall maintenance	959	6,161
Field equipment maintenance	3,465	2,620
	314,843	312,050
Parking		
Parking lot	475	1,012
Air transport		
Aviation lights	3,405	3,329
Roadway maintenance	572	87
Runway maintenance	2,897	3,143
Snow removal	2,969	1,462
Watermain maintenance	1,534	3,601
Sewage pumping station maintenance	3,094	3,250
Met office and pilots lounge	12,708	11,469
Property maintenance	4,711	4,452
R.M. in lieu of taxes	616	750
Insurance airport building	1,202	862
Airport hanger - taxes	1,224	-
	34,932	32,405
Total to summary	$ 925,571	$ 878,246

CITY OF ESTEVAN

STATEMENT OF REVENUE AND EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
EXPENDITURES		
Environmental health		
Refuse collection and disposal		
Nuisance grounds	$ 47,025	$ 49,390
Garbage removal contract	186,863	163,416
	233,888	212,806
Other environmental health		
Scavenging and clean up	12,537	14,129
Waste container cleaning	4,010	4,620
Waste container maintenance	410	643
Street sweeping	51,092	44,750
Weed control	12,617	13,288
	80,666	77,430
Total to summary	$ 314,554	$ 290,236
Public health and social services		
Public health		
Cemetery burials	$ 9,825	$ 6,026
Cemetery maintenance	39,937	32,865
	49,762	38,891
Social services		
Indigent burials	836	-
Total to summary	$ 50,598	$ 38,891
Environmental development		
Community development		
Industrial development	$ 3,000	$ 4,100
Community promotions	12,270	4,431
District planning and promotion	1,660	1,810
	16,930	10,341
Other services		
City float	3,721	2,698
Decorative lighting	9,088	6,942
Fee for service -Chamber of Commerce	9,200	8,700
Receptions	2,204	2,062
	24,213	20,402
Total to summary	$ 41,143	$ 30,743

CITY OF ESTEVAN

STATEMENT OF REVENUE AND EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
EXPENDITURES		
Recreation and cultural services		
Recreation administration		
Salaries	$ 89,520	$ 85,274
Employee benefits	14,233	12,074
Office expense	7,130	6,120
Memberships and conventions	2,028	1,561
Travel	9,979	9,712
Special projects	129	149
Program development	538	374
Recreation and parks board	1,717	997
	125,274	116,261
Outdoor rinks		
Operation	16,788	14,047
Playgrounds		
Programs	17,029	14,277
Maintenance	23,938	20,265
	40,967	34,542
Parks and boulevards		
Park maintenance	16,903	16,085
Boulevard maintenance	27,930	21,310
Park administration	48,398	45,464
Park development	1,510	1,104
Tree pruning and removal	16,034	14,784
Ball diamonds	9,628	7,039
Tennis courts	7,111	6,229
Employee benefits	(171)	(2,119)
	127,343	109,896
Woodlawn Pool		
Salaries	45,640	53,354
Benefits	2,276	2,741
Administration	1,843	1,559
Chemicals	4,168	(349)
Equipment maintenance	17,042	13,366
Building maintenance	6,098	7,666
Utilities and insurance	9,157	9,199
Miscellaneous	164	156
	86,388	87,692

CITY OF ESTEVAN

STATEMENT OF REVENUE AND EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

EXPENDITURES	1985	1984
Recreation and cultural services (continued)		
Civic Auditorium		
Salaries	$ 107,418	$ 89,541
Benefits	11,364	8,921
Utilities	74,843	66,077
Administration	1,274	948
Insurance	5,046	6,869
Building operations and maintenance	14,571	14,027
Building renovations	6,415	4,616
Equipment maintenance	37,938	36,826
Janitorial supplies	6,350	3,914
	265,219	231,739
Lignite Miners Centre		
Salaries	22,184	18,311
Benefits	1,676	1,921
Utilities	6,176	5,623
Building maintenance	2,359	2,375
Building renovations	574	2,335
Equipment maintenance	5,679	2,848
Concession	1,019	480
Insurance	1,296	1,480
	40,963	35,373
Curling rink		
Utilities	1,497	1,408
Insurance	845	1,790
Repairs and maintenance	2,481	4,642
	4,823	7,840
Other		
Regional library	71,200	71,106
Exhibition Centre	28,475	27,607
Estevan Arts Council	1,000	1,000
	100,675	99,713
Total to summary	$ 808,440	$ 737,103

CITY OF ESTEVAN

STATEMENT OF REVENUE AND EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
EXPENDITURES		
Fiscal services		
Debt charges		
Debenture principal	$ 239,955	$ 224,137
Debenture interest	146,055	168,117
Debenture debt charges recoverable	91,715	92,675
Discount on taxes	29,185	32,047
	506,910	516,976
Conditional transfers to other governments		
Social services	24,374	23,711
Health region levy	4,587	4,587
Hospital levy	200,592	103,416
Woodlawn Regional Park		
Administration	1,700	1,600
Capital	3,000	3,000
Low housing rental subsidy	5,000	5,000
Road ambulance association	32,109	29,816
	271,362	171,130
Total to summary	$ 778,272	$ 688,106
Transfers to reserves and allowances		
Contingencies	$ 35,000	$ 8,508
Transfer to reserves	125,500	260,500
Total to summary	$ 160,500	$ 269,008

CITY OF ESTEVAN

STATEMENT OF REVENUE AND EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
EXPENDITURES		
Capital expenditures		
Treasury department purchases	$ 118,433	$ 33,693
Police department purchases	31,446	27,618
City yard mobile equipment	68,606	50,471
City yard building and equipment	11,740	52,316
Local improvements and various projects	238,256	333,441
Engineering department purchases	16,435	2,754
Recreation department purchases	2,588	2,591
Parks department	64,332	12,505
Recreation facility purchases	122,246	108,353
Fire department purchases	54,066	25,006
Road design - Kensington Avenue	459,234	22,541
Traffic and street light construction	36,333	7,011
Traffic and street sign construction	-	9,922
Public rental housing project	-	20,000
Traffic study	-	2,129
City yard storage building	18,275	-
City hall improvements	12,041	26,772
Cemetery waterline	8,695	6,000
Sanitary land fill site	-	38,318
Business improvement development	10,060	11,015
Airport hanger	-	55,582
Winter works program	3,556	-
Storm sewer relocation	56,673	-
	1,333,015	848,038
Repayment to capital trust fund		
Fire department equipment	10,000	10,000
Transportation services city yard	51,550	56,050
Recreation and cultural services	4,360	4,360
	65,910	70,410
Total capital expenditures	$1,398,925	$918,448

CITY OF ESTEVAN

STATEMENT OF UTILITIES

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
REVENUE		
Sale of water		
Residential	$ 476,187	$ 479,076
Commercial	231,656	208,684
Industrial	52,220	44,929
Government and schools	13,484	17,150
City departments	29,900	23,268
	803,447	773,107
Other revenue		
Fire hydrant rental	18,800	18,000
Frontage levy	26,622	31,041
Sewer service charge	137,285	132,281
Transfer utility reserve	328,654	-
Government grants	336,458	-
Miscellaneous	14,532	13,986
	862,351	195,308
Total to summary	$1,665,798	$ 968,415

CITY OF ESTEVAN

STATEMENT OF UTILITIES

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
EXPENDITURES		
Sewer and water		
Engineering salaries	$ 92,783	$ 83,391
Miscellaneous	179	84
Training and conventions	611	225
Vehicle allowance and travel	10,027	9,591
Treasury administration costs	23,500	22,600
Stationery and postage	7,912	7,399
Insurance	6,258	7,357
	141,270	130,647
Water meters		
Reading	16,119	14,591
Repairs and maintenance	133	347
Workbook calls	18,153	18,078
Utility and store record	871	294
	35,276	33,310
Water treatment plant		
Salaries	117,337	114,930
Utilities	43,640	48,008
Janitorial and lab supplies	3,687	1,483
Purification chemicals	32,259	29,349
Maintenance of pumping plant	11,256	10,300
Pumphouse and intake maintenance	270	1,520
Dam and reservoir maintenance	-	106
Employee benefits	12,556	11,972
	221,005	217,668
Water tower		
Utilities	3,376	3,898
Maintenance	4,378	3,785
	7,754	7,683
Water distribution system		
Water main breaks	78,619	91,253
General maintenance	7,481	8,330
Hydrant maintenance	5,513	3,163
Hydrant installation and repairs	11,355	10,120
Valve installation and repairs	20,774	28,554
	123,742	141,420
Sanitary sewage system		
Sewer mains maintenance	7,660	6,071
Cleaning program	11,699	20,726
Chemicals	202	516
Manhole maintenance	4,287	5,915
	23,848	33,228

CITY OF ESTEVAN

STATEMENT OF UTILITIES

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
EXPENDITURES		
Sewer pumping station		
Utilities	$ 8,329	$ 7,379
General maintenance	6,510	7,134
Preventive maintenance program	7,585	5,773
	22,424	20,286
Sewage lagoons		
Preventive maintenance program	2,290	1,533
General maintenance	26,632	15,415
Drainage ditch maintenance	2,939	1,644
	31,861	18,592
Building services		
Frozen water connections	10,090	1,523
Maintenance of water connection lines	1,747	3,397
Maintenance of shut off valves	4,744	6,379
Maintenance of sewer connection lines	4,678	4,844
Trouble calls	3,004	3,379
Chemicals	207	516
	24,470	20,038
Debt charges		
Debenture principal	41,321	41,619
Debenture interest	13,706	16,984
Current utility reserve	198,012	127,479
	253,039	186,082
Capital expenditures		
Water supply line	678,746	14,910
Local improvement program	3,443	23,091
Meter purchases	17,409	19,237
Water tower repairs	10,645	-
Filtration plant	2,664	38,941
Water treatment plant study	-	5,000
Water meter conversion	64,158	45,000
Water reservoir	-	8,927
Repayment to capital trust	-	4,355
	777,065	159,461
Total to summary	$1,661,754	$ 968,415

CITY OF ESTEVAN

TAXES AND TAX ROLL PARTICULARS

DECEMBER 31, 1985

	1985	1984
TAXABLE ASSESSMENT		
Land	$13,362,730	$12,787,180
Improvements	25,803,680	24,686,680
Business	5,004,360	4,880,850
	$44,170,770	$42,354,710
TAX RATE IN MILLS		
General Municipal	52.5	51.0
Schools	65.5	65.5
	118.0	116.5
PARTICULARS OF TAX ROLL		
Taxes in arrears, beginning of year	$ 268,381	$ 273,459
Penalties added	26,839	27,314
Current year levies		
General municipal	2,365,682	2,196,956
Frontage (local improvements)	259,499	263,831
Schools -public	2,002,411	1,909,950
-separate	936,527	898,523
Miscellaneous charges	7,009	355
Penalty on current year tax levies	61,018	49,452
Tax title property sold	4,425	17,800
	5,931,791	5,637,640
Deduct		
Cash collections	5,523,666	5,261,702
Discount on current year taxes	62,968	70,778
Penalty rebates	6,374	2,241
Tax cancellations -current	20,798	24,964
-arrears	53	4,446
Transfers to tax title property	9,426	5,128
	5,623,285	5,369,259
Taxes in arrears, end of the year	$ 308,506	$ 268,381

CITY OF ESTEVAN
MISCELLANEOUS DATA
AS OF DECEMBER 31, 1985

	1985	1984
Population	10,300 prelim	10,000 prelim
Total Area of City	1,740 ha	1,740 ha
Total Area of Exhibition Grounds	15.4 ha	15.4 ha
Total Area of Parks and Playgrounds	42 ha	42 ha

MILEAGE OF STREETS, ALLEYS AND SIDEWALKS

Streets:		
- Flexible Pavement	55.3 km	54.3 km
- Untreated Gravel Surfaces	14.4 km	14.6 km
Lanes	28 km	27.6 km
Sidewalks		
Curbs	106.5 km	104.4 km

STATISTICS OF UTILITY ITEMS

Sanitary Sewers	54.8 km	54.5 km
Storm Sewer	22.4 km	21.9 km
Watermains	82.7 km	80 km
Number of Hydrants		
Gallons Water Pumped (lowlift)	453,510,000	424,608,000
Gallons Water Sold	286,007,964	327,820,000
Average Cost per 1,000 gallons Pumped (W.T.P. Costs)	.43	.46